

estates, money or securities, or interest therein, transferred by deed, will, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, passing to the City of Baltimore or to any county or municipality of the State.

SEC. 2. *And be it further enacted,* That three new sections be, and the same are hereby added to Article 81 of the Code of Public General Laws of Maryland, Edition of 1924, title "Revenue and Taxes," sub-title "Collateral Inheritance Tax," one of said new sections to follow immediately after Section 136, and to be known as Section 136-A, and the two remaining new sections to follow immediately after Section 143 and to be known as Sections 143-A and 143-B, the said new Sections to read as follows:

136-A. Whenever any estate or any interest therein, subject to the collateral inheritance tax imposed by this Article, is administered in any of the Circuit Courts of this State, the Court administering such estate shall appoint at least two appraisers to value such estate or interest therein, for the purpose of determining the amount of the tax due and payable under the provisions of this Article, which appraisement shall be subject to confirmation or modification by the Circuit Court appointing such appraisers. The amount of tax so determined shall be paid to the Register of Wills of the County or City in which such estate is administered, and the trustee or other person administering such estate or interest therein shall not be discharged from liability until the collateral inheritance tax has been paid.

143-A. In all cases where estates or any interest therein pass, and there is no formal administration subject to the jurisdiction of any Court, it shall be the duty of every trustee or other person making distribution of any such estate, real, personal or mixed, subject to the collateral inheritance tax imposed by this Article, to file in the Orphans' Court of the County or City where the person who died seized and possessed of such estate, or who owned a life interest therein, had his or her residence at the time of his or her death, or in case of real estate, in the Orphan's Court, of the County or City in which the real estate is situated, within ninety (90) days after the death of such person, a full and complete inventory of the property which is subject to the collateral